

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-36**

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**FINAL REPORT**

**Purpose**

To ascertain that the audit report is complete, including the auditee response and the City Auditor's rebuttal, if applicable, and distributed to all parties concerned, as required by Government Auditing Standards.

**Background**

According to Government Auditing Standards, "Written audit reports are to be submitted by the audit organization to the appropriate officials of the auditee and to the appropriate officials of the organizations requiring or arranging for the audits, including external funding organizations, unless legal restrictions prevent it. Copies of the report should also be sent to other officials who have legal oversight authority or who may be responsible for acting on audit findings and recommendations and to others authorized to receive such reports. Unless restricted by law or regulation, copies should be made available for public inspection."

**Procedure**

<b>City Auditor, Supervising Auditor, and Audit Staff</b>	1. Ascertain that the audit report is complete, including the auditee response and the City Auditor's rebuttal, if applicable.
<b>Executive Assistant to the City Auditor and the Administrative Support Unit</b>	2. Ascertain that the audit report distribution list is complete. 3. Arrange for final proofreading. 4. Bind the audit report in the City Auditor blue covers. 5. Schedule the presentation of the audit report in the Finance Committee. 6. Prepare summaries, charts, and other audio-visual materials for the Finance Committee presentation. 7. Make sufficient copies of the audit report to fill requests from the public.
<b>City Auditor, Supervising Auditor, and Audit Staff</b>	8. Present the audit report at the scheduled Finance Committee meeting.
<b>Audit Staff</b>	9. Obtain a copy of the Finance Committee minutes for the meeting at which the audit report was presented. 10. File the minutes in the audit workpapers to document audit report presentation.